

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF PENNSYLVANIA

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R. ALEXANDER ACOSTA, SECRETARY OF :  
LABOR, UNITED STATES DEPARTMENT OF :  
LABOR, :  
Plaintiff, :  
v. : Case No. 2:14-cv-01494-NBF  
WPN CORPORATION, RONALD LABOW, :  
SEVERSTAL WHEELING, INC. RETIREMENT :  
COMMITTEE, MICHAEL DICLEMENTE, :  
DENNIS HALPIN, WHEELING :  
CORRUGATING COMPANY RETIREMENT :  
SECURITY PLAN, and SALARIED :  
EMPLOYEES' PENSION PLAN OF :  
SEVERSTAL WHEELING, INC., :  
Defendants.

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**ORDER**

Upon consideration of Plaintiff's Motion for Summary Judgment Against Defendants WPN Corporation and Ronald LaBow, and any response thereto, and good cause having been shown therefor, it is hereby ORDERED that Plaintiff's Motion is GRANTED. Defendants WPN Corporation and Ronald LaBow are jointly and severally liable to pay to the Wheeling Corrugating Company Retirement Security Plan and the Salaried Employees' Pension Plan of Severstal Wheeling, Inc. \$7,823,373 within thirty (30) days of the date of this Order.

Date: \_\_\_\_\_

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Nora Barry Fischer  
United States District Judge